



UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

SEP 10 2008

ITA Accounting Memorandum 2008 - 09

MEMORANDUM FOR: Program Coordinators and Resource Coordinators
FROM: *Catherine Roberts*
Catherine Roberts, Director, Office of Accounting and
Financial Systems
SUBJECT: FY 2008 Year-End Financial Closing Requirements

As we approach the close of the fiscal year, please review carefully and adhere to the attached year-end financial closing requirements. Your cooperation will ensure that financial records accurately reflect the accounting activity that is the basis for our external fiduciary reporting.

These requirements apply to domestic activities serviced by the National Institute of Standards and Technology (NIST). Procedures for overseas activities serviced by the Department of State will be provided separately.

The financial closing is scheduled to begin running on October 1, 2008. Therefore, it is critical that all ITA Program Coordinators and Resource Coordinators fully comply with the dates enumerated throughout the attached list of requirements:

- Attachment 1: ITA FY 2008 Year-End Financial Closing Requirements
- Attachment 2: ITA FY 2008 Year-End Close Guidance
- Attachment 3: ITA Estimated Accrual Worksheet
- Attachment 4: ITA Unprocessed UDO Worksheet
- Attachment 5: ITA Labor Estimates Worksheet
- Attachment 6: ITA Labor Award Accruals Worksheet

If you have any questions, or require additional information, please contact me by phone at 202-482-3153 or by email at Catherine.Roberts@mail.doc.gov or Roxanna Allen at 202-482-8363 or by email at Roxanna.Allen@mail.doc.gov.

Cleared: *Roxanna Hallis 9-9-08*
for Jim Donahue, Deputy Chief Financial Officer

**International Trade Administration
Fiscal Year 2008 Year-End
Financial Closing Requirements**

1. TERMINOLOGY

ACRONYMS

ACCS	Accounting Code Classification System
AOC	Advice of Correction
CBS	Commerce Business System
CPCS	Commerce Purchase Card System
DOC	Department of Commerce
EA	Estimated Accrual
EST	Eastern Standard Time
IPAC	Intragovernmental Payment and Collection System
IA	Import Administration
ITA	International Trade Administration
MAC	Market Access and Compliance Service
MAS	Manufacturing and Services
NIST	National Institute of Standards and Technology
NOAA	National Oceanic and Atmospheric Administration
OFM	Office of Financial Management
PCS	Permanent Change of Station
RA	Reimbursable Agreement
OOMS	Office of Organization and Management Support
UDO	Undelivered Order
US&FCS	United States and Foreign Commercial Service

RESOURCE COORDINATORS

Administration	Toni Persaud, Towanda Carey,
Office of the Chief Information Officer	Donna Jackson
United States and Foreign Commercial Service	Bill Fanjoy, Steve Wilson Yvette Johnson-Jones, Jeanine Biocic
Import Administration	Robert Goodyear, Halina Malinowski
Market Access and Compliance	Tyler Shields, Carol Crane
Manufacturing Services	Robert Pearson, Hugh Richardson

2. FUNDS CONTROL OVERVIEW

All open obligations¹ (contracts, purchase orders, travel authorizations, etc.) should be reviewed and monitored by the Resource Coordinators to determine the validity of the obligated balances and unliquidated balances reported on the fund/management reports from CBS.

Supporting documentation (invoices, travel orders, etc.) must be available for each entry in CBS for FY 2008. This includes any year-end accruals for those goods and services received during FY 2008. Specifically, for year-end, this includes any items for which formal obligation documents are not normally issued, such as credit card purchases, and items that have been received but not yet billed, such as service contracts billed after the end of the month. Estimates based on previous months' deliveries would constitute adequate supporting documentation.

Obligations that have been incurred but not recorded are a concern to the auditors. It is essential that each Resource Coordinator ensure that obligating documents are properly recorded in FY 2008. This will avoid upward adjustments in FY 2009.

The ITA Financial Summary Report should be used to verify the status of obligations and available balances. The ITA UDO Reports and Downloads should be used to review obligations and accruals for validity. These reports are available at the NIST-CBS Portal.

Year-end adjustments, including upward or downward adjustments to expenditures and revenues, must be identified and processed promptly. Technical assistance is available from Roxanna Allen, (202) 482-8363, email: Roxanna.Allen@mail.doc.gov or Vanessa Barksdale, (202) 482-5627, email: Vanessa.Barksdale@mail.doc.gov.

Any changes to budget allotments, including use of recoveries, must be approved by Michael House, ITA Budget Director, (202) 482-5739, email: Michael.House@mail.doc.gov.

The ITA-OFM Accounting and Budget and NIST Support Team contact persons for all year-end closing matters are listed below in Section 13 and 14, respectively.

3. COMMITMENTS

Commitments are no longer recorded in the accounting system.

¹ Open Obligations are goods or services that have been ordered but the balance has not been fully liquidated (paid). Therefore the request has not been closed in the financial system.

4. OBLIGATIONS - NON TRAVEL

Refer to ITA FY 2008 Year-End Close Guidance, Attachment 2, for dates and submission instructions.

5. OBLIGATIONS - TRAVEL

TRAVEL ORDERS

A copy of all Travel Orders (CD-29) involving travel in FY 2008, as well as all unliquidated travel obligations that are no longer needed (i.e., cancellations) must be sent to NIST Travel Office, Mail Stop 1622, by September 25, 2008. Fax copies are acceptable – 301-975-5691.

NOTE: De-obligations may be submitted by e-mail to travelof@nist.gov.

Travel orders that are still open may remain obligated through September 30, 2008. The last voucher submitted by *travelers* should be clearly noted as **final**, so that the obligation can be properly liquidated. If the traveler will not be traveling before September 30, 2008, and the obligation is still outstanding, de-obligations must be forwarded by Resource Coordinators to the NIST Travel Office no later than, September 25, 2008. **Please remember, do not de-obligate airfare, unless the trip was changed or cancelled.** A list of open travel orders can be found in UDO Reports and Downloads at the CBS Portal. Resource Coordinators should encourage program personnel to submit travel vouchers within 5 days after travel (the Department's standard) to avoid the delay in recording the expenditure in CBS. **NO** 'Year End Accrual' forms should be completed for **TDY** travel.

PERMANENT CHANGE OF STATION (PCS)

Resource Coordinators must establish accruals for PCS travel costs that are incurred prior to or on September 30, 2008, if the travel voucher will not be received by the NIST Travel Office by September 12, 2008. Using the UDO Reports and Downloads, as of August 31, 2008, Coordinators should estimate the dollar amount of each PCS obligation that will be received by September 30, 2008, and record that amount as an Estimated Accrual.

TRAVEL PAYMENTS

PCS travel vouchers (CD-370) to be paid in FY 2008 must be submitted to the NIST Travel Office by September 12, 2008.

Temporary duty travel vouchers (CD-370), local travel vouchers (SF-1164), and Government Bills of Lading to be paid in FY 2008 must be submitted to the NIST Travel Office by September 23, 2008.

SPLIT YEAR TRAVEL - GENERAL

Travel expenses should be split based on the dates the travel expenses will be incurred.

Expenses incurred on or before September 30, 2008, will be charged to FY 2008 and expenses incurred on or after October 1, 2008, will be charged to FY 2009.

SPLIT YEAR TRAVEL – PERMANENT CHANGE OF STATION

The estimated amount of all travel and transportation expenses shall be obligated to the appropriation current at the time the employee is issued a valid travel authorization.

TEMPORARY DUTY

Travel orders with trip dates beginning on or after October 1, 2008, must have a valid FY 2009 ACCS project/task code.

The following statement should be annotated on travel orders for the ensuing fiscal year.

“Approval of travel scheduled to be accomplished on or after October 1, 2008, is contingent upon the availability of FY 2009 funds.”

This statement should remain in effect during any continuing resolution.

6. YEAR-END ACCRUALS – PAYROLL (LABOR)

FINAL PAY PERIOD

Pay Period 18 will be the final pay period processed in September for FY 2008. It will be loaded into the system by September 23, 2008. The totals will be available on the CBS Portal reports on September 24, 2008.

Labor estimates for Pay Period 19 (10 working days) and Pay Period 20 (2 working days) will be entered into CBS as 120% of the actual totals for Pay Period 18. Labor estimates will be loaded into the system by September 23, 2008. The labor estimates will be reversed in October at the time that the Pay Period 19 actuals are posted.

NEW EMPLOYEES

New employee labor accrual spreadsheets are to be sent to your ITA-OFM Budget Analyst by Monday, 4:00 PM, September 22, 2008.

This spreadsheet is used to recognize the payroll accrual for employees that begin employment in Pay Period 19 since they will not be accounted for in the estimated accrual based on Pay Period 18. These accruals will be reversed in October.

NOTE: NIST will be providing OFM new employee labor accrual spreadsheets with applicable instructions. OFM will in turn send the spreadsheets to the program offices when available.

CASH AWARDS

Labor award accrual spreadsheets (to be provided) are to be submitted to your ITA-OFM Budget Analyst by 4:00 PM EST, Monday, September 22, 2008.

Cash award accruals are normally reversed out entirely in October. However NIST will work with ITA in FY 2009 to reverse these as actual amounts become available.

NOTE: NIST will be providing OFM cash award accrual spreadsheets with applicable instructions. OFM will in turn send the spreadsheets to the program offices when available.

7. YEAR-END ACCRUALS – NON-PAYROLL

CITIBANK - CREDIT CARD PURCHASES

All August purchase card transactions must be reconciled in the Commerce Purchase Card System (CPCS) by Wednesday, September 17, 2008, 7:00 PM EST. If not reconciled, cardholder default accounting codes (ACCS) will be used for accruals.

Commerce Bankcard Center will send the last transaction file on September 19, 2008. This file will include data received by the Commerce Bankcard Center thru September 18, 2008.

Estimated Accruals should be submitted for all transactions that will take place between September 19, 2008, and September 30, 2008. **Reminder:** All estimated accruals must be sent to your ITA-OFM Budget Analyst by 4:00 PM EST, Monday, September 22, 2008.

Note: The dollar amount of purchases should be aggregated on the Estimated Accrual form and be **greater than \$1,000**.

All September purchase card transactions with posting dates between September 4, 2008, and September 18, 2008, must be reconciled in the Commerce Purchase Card System (CPCS) by Tuesday, September 23, 2008, 7:00 PM EST. If not reconciled, cardholder default accounting codes (ACCS) will be used for accruals.

OTHER ESTIMATED ACCRUALS

Estimated Accruals are for those instances where it is necessary to record assets, expenses, and liabilities for services rendered and goods received for which no bills have been received or payments made at the end of the accounting period.

Estimated Accruals (EA) worksheets must be submitted to ITA-OFM Accounting by 4:00 PM EST, Monday, September 22, 2008.

Estimated Accruals should only be submitted if they are equal to or greater than \$1,000.

For the FY 2008 close, it has been decided that OFM will be entering ALL the estimates into the EA application. In future years, this will be expanded to include the program offices.

ESTIMATED OBLIGATIONS

An estimated obligation can be established for non-payroll orders of goods or services when a formal obligating document is prepared. A formal obligating document would be a contract, purchase order, training order, or signed memorandum of understanding, and/or reimbursable agreement. **The obligation, however, should only be for a valid obligation which will exist as of September 30, 2008 and has not been processed in the system by the cut-off dates.** These estimated obligations are reversed in October with the understanding that the actual obligation should be in the system in October through the normal obligation process.

All estimated obligation spreadsheets must be submitted to your ITA-OFM Budget Analyst by Wednesday, 12 noon EST, September 24, 2008, for review.

Estimated obligations should only be submitted if they are equal to or greater than \$1,000.

PAYMENTS

Resource Coordinators and OOMS staff must ensure that vendor invoices, along with the appropriate NIST-162, Payment Authorization for Goods and Services form, are received at NIST by Monday, September 22, 2008, in order to process the payment in FY 2008. Send the NIST-162 to: NIST, Accounts Payable, Mail Stop 1621. NIST-162s can also be faxed directly to Accounts Payable at 301-975-8283 or scanned and e-mailed to invoice@nist.gov.

8. ADVICE OF CORRECTIONS (AOC)

All completed AOCs (NIST-13, Other Objects Correction Request form) must be submitted through your ITA-OFM Budget Analyst, by 4:00 PM EST, Monday, September 22, 2008.

UNPAID ACCRUALS

Unpaid accruals cannot be corrected by the AOC process. These items must reach paid accrual status and then can be corrected by AOC. (Payment updates are made daily so a report could be run the following day to obtain paid transaction information.

UNDELIVERED ORDERS (UDO)

Undelivered orders cannot be corrected through the AOC process. These items must be corrected through the amendment process with the office that processed the UDO.

9. REIMBURSABLE AGREEMENTS

ITA as Payable Customer: Resource Coordinators and OFM Accounting must ensure that all Reimbursable Agreements, where ITA is the customer agency, have been properly prepared, assigned an agreement number, signed, and obligated in CBS. All obligations, including Reimbursable Agreements, must be received in ITA Accounting by 4:00 PM EST, Monday, September 22, 2008.

ITA as Receiving Agency: Reimbursable Agreements, where ITA is the Servicing Agency, must be reviewed to ensure all charges are valid and the agreement amounts have not been over-expended. If agreements have been over-expended, either modifications to agreements to obtain additional funding must be accomplished, or the over-expended charges will need to be moved to another funding source. All copies of the signed agreements must be forwarded to ITA Accounting no later than 4:00 PM EST, Friday, September 19, 2008.

10. INTRAGOVERNMENTAL PAYMENTS AND COLLECTION (IPAC) SYSTEM CHARGES

NIST will process all IPAC charges through September 23, 2008. IPAC refers to any type of cost or service that is provided to ITA by another Federal Agency. Examples are: Department of Commerce Working Capital Fund, Work Orders, ICASS, Government Printing Office, GSA telephones, GSA rent, OPM training. All charges for costs and services provided by others will liquidate the referenced obligation document number, if the order has been obligated. In those instances where a valid obligation reference has not been provided with the bill, charges will be posted to the designated default code suspense account.

Resource Coordinators and OOMS staff must establish estimated accruals for IPAC charges that were obligated as of June 30, 2008, but will not be billed by Federal Departments and Agencies (other than Commerce) by September 30, 2008. The Resource Coordinators will be responsible for looking at the obligations with other government agencies and see if goods or services are to be provided or have already been provided on or before September 30, 2008, that have not been IPAC'ed yet.

IPAC Estimated Accrual worksheets must be received in ITA Accounting by 4:00 PM EST, Monday, September 22, 2008.

11. BILLINGS/ACCOUNTS RECEIVABLE

Resource Coordinators must ensure all miscellaneous FY 2008 billing documents, (i.e., Debit Vouchers), are received in ITA Accounting by 4:00 PM, Tuesday, September 23, 2008.

12. GIFTS AND BEQUESTS

All instructions for Gifts and Bequests Reimbursement, including a completed CD-210, are to be sent to OOMS by 12:00 Noon EST, Tuesday, September 23, 2008.

13. ITA OFM SUPPORT TEAM

Area	Name	Contact Information
Accounting Office	Catherine Roberts	202-482-3153
	Roxanna Allen	202-482-8363
	Vanessa Barksdale	202-482-5627
Budget Office	Michael House	202-482-5739
	Clarence Burden	202-482-4285
	Melanie Hazlett	202-482-1027
	Paula Dawson	202-482-0813
	Peggy Fouts	202-482-1952
	Toni Persaud	202-482-5581

14. NIST FINANCE SUPPORT TEAM

Area	Name	Contact Information
Accounts Payable Group	AP Helpdesk Jurgen Brunner, Group Leader	301-975-5375 (option 1, option 1) <u>APGroup@nist.gov</u> 301-975-8663
Travel Group	Travel Helpdesk Shiela Jackson, Group Leader	301-975-5375 (option 1, option 2) <u>Travelof@nist.gov</u> 301-975-6022
Reconciliations Group	Randy Angleberger, Group Leader	301-975-2694
Data Control and Cost Execution Group	Mike Kidwell, Group Leader	301-975-8657
Receivables Group - Accounts Receivable - Reimbursable Agreements	Julie Weiblinger, Group Leader	301-975-2173
Financial Statements Group (FSG)	John Hagelin, Group Leader	301-975-3278

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Bankcard				
Bankcard Reconciliation for August	All purchase card transactions on September 3rd statement (i.e. August activity) must be reconciled in CPCS.	9/17/08 7:00 PM (EST)	Cardholder and Approving Official enter directly into Commerce Purchase Card System (CPCS)	
Bankcard Reconciliation for September	September purchase card transactions with posting dates between 9/4 – 9/18/08 must be reconciled in CPCS.	9/23/08 7:00 PM (EST)	Cardholder and Approving Official enter directly into Commerce Purchase Card System (CPCS)	
Bankcard Estimated Accruals	<p>The Commerce Bankcard Center will send the last transaction file on 9/19 to include data through 9/18. Estimates should be submitted for all transactions that will take place between 9/19 and 9/30.</p> <p>Estimates should be entered for ACCS values for each cardholder where the cardholder's purchases are equal to or greater than 1K.</p>	9/22/08 4:00 PM (EST)	Provide completed bankcard estimated accrual worksheet to ITA OFM – Budget Analyst	<p>Complete the EA worksheet template for the following information:</p> <ul style="list-style-type: none"> ○ Bankcard Expense (Y/N) ○ Invoice No. ○ Reference No. ○ Vendor Name ○ Fiscal Year (2008) ○ Project/Task Code ○ Org Code ○ Object Class ○ Amount ○ Description
Labor				
Labor Corrections	Corrections to FY08 Labor transactions to be processed by NFC	9/9/08	Enter corrections into Web T&A System	
Labor Corrections	Corrections required for FY08 activity that are discovered after the September 9 th Web T&A cutoff.	9/22/08 4:00 PM (EST)	Send completed NIST-12, Labor Correction Request form, to OFM Budget Analyst for approval.	For questions and/or assistance with the NIST 12 form, please contact Betty Howard at 301-975-4276.

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Cash Awards	Employee Bonus/Cash Award estimates for FY08	9/22/08 4:00 PM (EST)	Complete Labor Awards/Accruals Worksheet and send to ITA OFM Budget Analyst. Cash Awards are to be entered at the Project/Org Code level.	The Labor Awards/Accruals Worksheet requires the following information: <ul style="list-style-type: none"> ○ Bureau Code ○ Source Reference ○ Project Code ○ Task Code ○ Fund Code ○ Org Code 1-7 ○ Object Code ○ Amount ○ FCFY ○ Vendor Number (8092)
New Employee Accruals	Labor accruals for employees who start working at ITA during PP19	9/22/08 4:00 PM (EST)	Complete Labor Awards/Accruals Worksheet and send to ITA OFM Budget Analyst.	The Labor Awards/Accruals Worksheet requires the following information: <ul style="list-style-type: none"> ○ Bureau Code ○ Source Reference ○ Project Code ○ Task Code ○ Fund Code ○ Org Code 1-7 ○ Object Code ○ Amount ○ FCFY ○ Vendor Number (8092)
Advice of Corrections (AOCs)				
Other Objects Corrections	Corrections to non-labor transactions.	9/22/08 4:00 PM (EST)	Send completed NIST-13, Other Objects Correction Request form, to ITA OFM-Budget Analyst. <i>All NIST 13 forms must be routed through ITA OFM Budget for approval.</i>	NIST 13 training materials are located on the CBS Portal under the Education/ITA Education Materials link.

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Travel				
Travel Relocation Payments	All permanent change of station travel vouchers to be paid in FY08	9/12/08	Send completed CD370 form to NIST Travel Office Mail Stop 1622	
Travel Payments	All temporary duty travel vouchers, local travel vouchers, and Government Bills of Lading to be paid in FY 2008	9/23/08	Send completed CD370 (TDY) SF1164 (Local Travel) to: NIST Travel Office Mail Stop 1622	
Travel Orders	FY08 Travel Orders for trips being performed through September 30, 2008	9/25/08	Send completed CD 29 (Travel Order Authorization) to NIST Travel Office Mail Stop 1622 Travel Orders can also be faxed directly to NIST at: 301-975-5691	Split Year Travel Guidance: Travel Expenses should be split based on the dates the travel expenses will be incurred. Expenses to be incurred on or before September 30, 2008 will be charged to FY08 and expenses to be incurred on or after October 1, 2008 will be charged to FY09 For portion of travel that will occur in FY09: A valid FY09 ACCS must be provided, and the following statement should be annotated on travel orders for the ensuing fiscal year: "Approval of travel scheduled to be accomplished on or after October 1, 2008, is contingent upon the availability of fiscal year 2009 funds." This statement should remain in effect during any continuing resolution.

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Travel Deobligations	Reduction of all unliquidated travel obligations that are no longer needed (i.e. cancellations)	9/25/08	Email request to NIST Travel Office travelof@nist.gov	<p>To process a travel deobligation the following information is required:</p> <p>Feeder system number (document number) Traveler name Amount</p> <p>Use the CBS Portal Download: NSTDOOBJ Other Objects Download to get the required information.</p>
Accounts Payable				
Purchase Order Payments	All invoices that require payment in September.	9/22/08	<p>Send the NIST-162, Payment Authorization for Goods and Services form, to:</p> <p>NIST Accounts Payable Mail Stop 1621</p> <p>NIST 162's can also be faxed directly to Accounts Payable at 301-975-8283 or scanned and emailed to invoice@nist.gov</p>	
Deobligations	<p>Reduction of all unliquidated obligations that are no longer needed (i.e. cancellations).</p> <p><i>This does not apply to C.Request Procurements; they should be deobligated through normal C.Request procedures.</i></p>	<p>9/19/08</p> <p>4:00 PM (EST)</p>	<p>Run Undelivered Order Balance Review Download (NSTDUDOR) and provide de-obligation instructions by adding a column to the spreadsheet.</p> <p>Email completed worksheets to OFM Budget Analyst</p>	

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Miscellaneous Purchase Orders: <ul style="list-style-type: none"> • MOU's • IAA's • GPO-SF1 • CD-410 	Cut off to record miscellaneous purchase orders for FY08	9/22/08 4:00 PM (EST)	Send completed documents to OFM Accounting for review	
Training Orders	Cut off to record training orders for FY08	9/25/08	Send completed training order forms to NIST Accounts Payable Office. NIST Accounts Payable Group Mail Stop 1621 Training Orders can also be faxed directly to Accounts Payable at 301-975-8283	
CSTARS (C.Request) Procurements	All PO's and contract maintenance running through CSTARS must be electronically routed to the accounting system. <i>This includes all new procurements, modifications to existing documents, and deobligations on expired or cancelled procurements.</i>	9/19/08 12:00 PM (EST)	Follow normal procedures with NOAA Procurement Office for submission of requisitions through C.Request.	

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Non-Bankcard Estimated Accruals	<p>Examples of estimated accruals include contracts under which work has been performed but invoices have not been received, training classes which have been attended but not yet invoiced, monthly services, rentals, and maintenance agreements which have not been invoiced, and goods received but not yet invoiced.</p> <p>Note: The user should record either an estimated Accrual or an Estimated Undelivered Order, but not both. Please revisit the definition and/or consult with OFM Accounting if you are not sure which to submit.</p> <p>Estimated Accruals should only be submitted if they are equal to or greater than \$ 1K.</p>	<p>9/22/08</p> <p>4:00 PM (EST)</p>	Provide completed estimated accrual worksheet to ITA OFM Accounting.	<p>Complete the EA worksheet template for the following information:</p> <ul style="list-style-type: none"> ○ Bankcard Expense (Y/N) ○ Invoice No. ○ Reference No. ○ Vendor Name ○ Fiscal Year ○ Project/Task Code ○ Org Code ○ Object Class ○ Amount ○ Description

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Estimated Undelivered Orders / Obligations	<p>Anticipated obligations that will be approved after the cutoff and are not recorded in CBS.</p> <p>Note: The user should record either an estimated Accrual or an Estimated Undelivered Order, but not both. Please revisit the definition and/or consult with OFM Accounting if you are not sure which to submit.</p> <p>Estimated obligations should only be submitted if they are equal to or greater than \$ 1 K</p>	<p>9/24/08</p> <p>12:00 PM (EST)</p>	Provide completed estimated UDO worksheet to ITA OFM Budget Analyst.	<p>The Unprocessed Obligations worksheet consists of the following information:</p> <ul style="list-style-type: none"> ○ Bureau Code ○ Source Reference ○ Project Code ○ Task Code ○ Fund Code ○ Org Code 1-7 ○ Object Code ○ Amount ○ FCFY ○ Vendor Number
Accounts Receivables Collections				
Lockbox/Checks	Cutoff to ensure that checks received in FY08 will be processed by the Citibank Lockbox and recorded in CBS FY08 totals.	<p>9/23/08</p> <p>2:00 PM (EST)</p>	Checks and completed CTR form (ITA-2057) must arrive at the Citibank lockbox by 2:00pm EST.	<p>Checks can be mailed directly to the lockbox using the following address:</p> <p>ITA PO Box 11750 Philadelphia, PA 19101-0750</p> <p>Alternatively, checks can also be mailed via Fedex using the following address:</p> <p>ITA – Box 6395 1617 Brett Road New Castle, DE 19720-2425</p> <p><i>Guidance on how to prepare the CTR form can be found on the NIST Portal under Education/ITA Education section</i></p>

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Wire Collections	Any anticipated wires should be communicated to the NIST Accounts Receivable Office.	9/25/08	Email notification to lisa.rocker@nist.gov of any expected wires for FY2008.	Notification should include customer name, amount of wire, and the originating country. The user should also provide a completed CTR form so that Accounts Receivable can properly post the wire upon receipt.
Pay.gov (Emenu) Credit Cards	Deadline for credit card collections to be reflected in FY08 CBS Reports.	9/25/08	Collections should be entered so that they are confirmed by the bank no later than 9/25.	
Accounts Receivables Billings				
NAFTA Billings	Billing instructions for NAFTA billings	9/25/08 12:00 PM (EST)	Send billing instructions to the OFM Accounting	
Joint Project Agreements MECEA Agreements	Billing instructions for Joint Project Agreements or MECEA Agreements	9/23/08 12:00 PM (EST)	Send billing instructions to OFM Accounting	Send billing request to NIST Receivables with the following documentation: <ul style="list-style-type: none"> Itemized list of traveler(s)-(name(s), dates of travel, purpose of trip, and reimbursement amount). Copies of each traveler's voucher and associated receipts. Copy of letter/memorandum of agreement from customer to ITA. Total amount to be billed. Billing ACCS (FCFY, project/task, organization, object class). Customer's billing information (billing contact name, address, phone number, any customer billing information to be included on the bill). If a federal agency, provide Agency Location Code, Treasury Account Symbol, and customer billing accounting information. Provide any reference for your reports.

ITA FY 2008 Year End Close Guidance

Document Type	Description	FY08 Cutoff Date	How do I complete this requirement?	Additional Information
Gifts and Bequests	Instructions for Gift and Bequests Reimbursements	9/23/08 12:00 PM (EST)	Send reimbursement instructions to OOMS.	Send reimbursement request to OOMS with the following documentation: <ul style="list-style-type: none"> Completed approved CD-210. Please include the CD-210's preparer's name and phone number. Copies of the traveler's voucher and associated receipts. Copy of letter/memorandum of agreement from customer to ITA. Total amount to be billed. ACCS (FCFY, project/task, organization, object class). Customer's information (contact name, address, phone number, any customer information to be included). If a federal agency, provide Agency Location Code, Treasury Account Symbol, and customer information. Provide any reference for your reports.
Reimbursable Agreements	New Agreements and/or Modifications to existing Agreements which have been signed, approved, and are within apportionment limitations.	9/19/08 4:00 PM (EST)	Send completed Reimbursable Agreement to OFM Accounting.	Send the approved FY08 Reimbursable Agreements (new or mods) with the project established, a copy of the signed MOA/MOU, and a completed, approved reimbursable coversheet.

Instructions:**ITA Estimated Accrual Worksheet Instructions**

1. The worksheet must be completed for all estimated accruals and provided to ITA OFM for review.

2. For each estimate record a new line item in the attached worksheet for the following items:

- Bankcard Expense Flag
- Obligated Expense Flag
- CFS Obligation Number
- Release No
- Invoice Number
- Reference Number
- Bureau Code
- Vendor Name
- Item No.
- MDL No.
- Fiscal Year
- Project Code
- Task Code
- Organization Code (1-7)
- Object Class Code
- Amount
- Description

3. Bankcard Expense Flag - Select 'Y' to indicate if the accrual is for bankcard and an 'N' if the accrual is not for bankcard purchases.

4. Obligated Expense Flag - Select 'Y' to indicate if the accrual is obligated and an 'N' if the accrual is not for an obligation.

If you are recording an estimated accrual for obligated expenses you will need to provide information from the CBS Portal UDO by Line Item report.

5. CFS Obligation No. - If the accrual is for an obligated expense record the number here, leave blank if for bankcard or non-obligated accruals.

6. Release No. - The release number should be zero.

7. Invoice No. - A number to identify the accrual with format <LAST NAME><ACCRUAL TYPE><1> (ex: SMITHSEPTCARD1, SMITHSEPTCARD2).

8. Reference No. - A program and type identifier for the accrual (up to 20 characters), <Program Area><Type of Purchase> (ex: MAS Office Supplies)

9. Bureau Code - All ITA estimates will have a bureau code equal to 55

10. Vendor Name - Record the vendor name for non-obligated accruals. For bankcard accruals the vendor name will default to 'Citibank'.

Obligated accruals, the vendor name will default from the obligation that exists in the system.

11. Item No. - Will almost always be 1, for obligated accruals it would be the item number from the CBS Portal reports.

12. MDL No. - Will almost always be 1, for obligated accruals it would be the item number from the CBS Portal reports.

13. Fiscal Year - 2008

14. Project Code - Provide the seven digit project code.

15. Task Code - Provide the three digit task code (will almost always be '000' unless 996 or NAFTA related).

16. Organization Code - Provide all seven levels of the organization code for the accrual.

17. Object Class - Provide the first two levels of the object class. For a complete listing of available object classes the Object Class lookup report can be generated from the CBS Portal. Accruals cannot be recorded for object classes 11, 12, and 21. Payroll accruals will be recorded through a different worksheet.

18. Amount - Identify the amount of the estimated accrual. Follow the threshold guidelines provided by OFM Accounting.

19. Description - Enter a description pertaining to the item being accrued.

**** If you need any assistance regarding this worksheet please contact:**

ITA OFM Budget - Program Area Budget Analyst

NIST - Contact the CIC@nist.gov or call them at 301-975-5375.

Estimated Accruals - In addition to recording as accounts payable the liability for services rendered or goods received, as evidenced by vendors' invoices or other documents, it is necessary for management purposes to record assets, expenses and liabilities for services rendered and goods received for which no bills have been received for payments made at the end of the accounting period. Examples of estimated accruals include contracts under which work has been performed but invoices have not been received, training classes which have been attended during current fiscal year but not yet invoiced, and Monthly Services, Rentals, Maintenance agreements which have not been invoiced.																	
Bankcard Expense (Y/N?)	Obligated Expense (Y/N?)	CFS Obligation No.	Release No.	Invoice No.	Reference No.	Bureau Code	Vendor Name	Item No.	MDL No.	Fiscal Year	Project Code	Task Code	Org Code (all levels)	OBJ 1 Code	OBJ 2 Code	AMOUNT	Description
Y	N	n/a	n/a	SMITHSEPTCARD1	UAS Office Supplies	55	Copier	1	1	2008	3500477	000	XX-XX-XXXX-XX-XX-XX-X	25	89	5,000.00	Sept. Bankcard
N	Y	1234	0	SMITHTRAINING1	defaults	55	n/a	1	1	2008	3500477	000	XX-XX-XXXX-XX-XX-XX-X	25	89	5,000.00	Contract Services
N	N	n/a	0	SMITHCONTRACT1	MAC Services	55	University	1	1	2008	3500477	000	XX-XX-XXXX-XX-XX-XX-X	25	89	5,000.00	Training

Unprocessed UDO Worksheet Instructions

INSTRUCTIONS:

1. The worksheet must be completed for all estimates for unprocessed UDO's and provided to ITA OFM for review.
 2. For each estimate record a new line item in the attached worksheet for the following items:
 - Bureau Code
 - Source Reference
 - Project Code
 - Task Code
 - Fund Code
 - Organization Code (1-7)
 - Object Class Code
 - Amount
 - Fund Code Fiscal Year (FCFY)
 - Vendor Number
 3. Bureau Code - All ITA estimates will have a bureau code equal to 55
 4. Source Reference - Description pertaining to UDO (20 character maximum).
 5. Project Code - Provide the seven digit project code.
 6. Task Code - Provide the three digit task code (will almost always be '000' unless 996 related or NAFTA related).
 7. Fund Code - Provide the two digit fund code, should be identical to the 5th and 6th digits of the project code.
 8. Organization Code - Provide all seven levels of the organization code for the obligation.
 9. Object Class - Provide the first two levels of the object class. For a complete listing of available object classes the Object Class lookup report can be generated from the CBS Portal.
 10. Amount - Identify the amount of the unprocessed obligation.
 11. Fund Code Fiscal Year (FCFY) - Fiscal year associated with the funding to be used, almost always 2008 .
(if unsure contact your budget analyst for guidance)
 12. Vendor Number - If you do not have the vendor number associated with the vendor then provide the vendor name. If you have any CBS Portal reports that display vendor number you could provide it on the worksheet.
- * If you need any assistance regarding this worksheet please contact:
ITA OFM Budget - Program Area Budget Analyst
NIST Financial Statements - John Hagelin (301) 975-3278

Unprocessed UDO Worksheet

Estimated Undelivered Orders - The amount of goods and/or services ordered, which have not been processed prior to cutoffs. This includes amounts specified in contracts, purchase orders or other agreements such as travel orders, grants, program subsidies, undisbursed loans and claims.																
Bureau Code	SOURCE*REF	Project Code	Task Code	Fund Code	ORG CODE 1 (XX)	ORG CODE 2 (XX)	ORG CODE 3 (XXXX)	ORG CODE 4 (XX)	ORG CODE 5 (XX)	ORG CODE 6 (XX)	ORG CODE 7 (XX)	OBJ 1	OBJ 2	AMOUNT	FCFY	VENDOR NUMBER (or Name is number unknown)
55	?	3500477	000	47	20	01	00	00	00	00	00	25	99	62 400.00	2008	8092

ITA Labor Estimates Worksheet Instructions

Instructions for Labor Estimates:

1. The worksheet must be completed for all estimates for new employees and provided to ITA OFM for review. Please prepare for employees hired in PP18 who will not be available on the WEB T&A for PP19. Only accrue for PP19, PP18 will be processed as an actual.
2. For each estimate record a new line item in the attached worksheet for the following items:
 - Bureau Code
 - Source Reference
 - Project Code
 - Task Code
 - Fund Code
 - Organization Code (1-7)
 - Object Class Code
 - Amount
 - Fund Code Fiscal Year (FCFY)
 - Vendor Number
3. Bureau Code - All ITA estimates will have a bureau code equal to 55
4. Source Reference - Description pertaining to Labor Estimate (20 character maximum).
5. Project Code - Provide the seven digit project code.
6. Task Code - Provide the three digit task code (will almost always be '000' unless 996 related or NAFTA related).
7. Fund Code - Provide the two digit fund code, should be identical to the 5th and 6th digits of the project code.
8. Organization Code - Provide all seven levels of the organization code for the labor estimate.
9. Object Class - Provide the first two levels of the object class. For a complete listing of available object classes the Object Class lookup report can be generated from the CBS Portal.
10. Amount - Identify the amount of the labor estimate.
11. Fund Code Fiscal Year (FCFY) - 2008
12. Vendor Number - The vendor number for all new employee estimates will be 8092.

* All of these transactions will be reversed at the beginning of FCFY2009.

** If you need any assistance regarding this worksheet please contact:
ITA OFM Budget - Program Area Budget Analyst
NIST Financial Statements - John Hagelin (301) 975-3278

Labor Estimate for New Employees PP-19 - The amount accrued or due for salary that NIST has not processed yet and for which no obligation currently exists in the accounting records.

Bureau Codo	SOURCE*REF	Project Code	Task Codo	Fund Code	ORG CODE 1 (XX)	ORG CODE 2 (XX)	ORG CODE 3 (XXXX)	ORG CODE 4 (XX)	ORG CODE 5 (XX)	ORG CODE 6 (XX)	ORG CODE 7 (XX)	OBJ 1	OBJ 2	AMOUNT	FCFY	VENDOR NUMBER (or name if number unknown)
55	Safety	3500477	000	47	20	03	00	00	00	00	00	00 11	01	500.00	2008	8092
55	Leave	3500477	000	47	20	03	00	00	00	00	00	00 11	01	2,000.00	2003	8092

ITA Labor Award Accruals Worksheet Instructions

Instructions for Labor Estimates:

1. The worksheet must be completed for all estimates for payroll award accruals and provided to ITA OFM for review.
2. For each estimate record a new line item in the attached worksheet for the following items:
 - Bureau Code
 - Source Reference
 - Project Code
 - Task Code
 - Fund Code
 - Organization Code (1-7)
 - Object Class Code
 - Amount
 - Fund Code Fiscal Year (FCFY)
 - Vendor Number
3. Bureau Code - All ITA estimates will have a bureau code equal to 55
4. Source Reference - Description pertaining to Labor Award (20 character maximum).
5. Project Code - Provide the seven digit project code.
6. Task Code - Provide the three digit task code (will almost always be '000' unless 996 related or NAFTA related).
7. Fund Code - Provide the two digit fund code, should be identical to the 5th and 6th digits of the project code.
8. Organization Code - Provide all seven levels of the organization code for the awards.
9. Object Class - Provide the first two levels of the object class. For a complete listing of available object classes the Object Class lookup report can be generated from the CBS Portal.
10. Amount - Identify the amount of the payroll award accrual.
11. Fund Code Fiscal Year (FCFY) - 2008
12. Vendor Number - The vendor number for all payroll award accruals will be 8092.

* Payroll awards will be entered a summary level for an organization and not down to the detail employee level.

** If you need any assistance regarding this worksheet please contact:

ITA OFM Budget - Program Area Budget Analyst
NIST Financial Statements - John Hagelin (301) 975-3278

Award Accruals - The amount accrued or due for personnel actions that NIST has not processed yet and for which no obligation currently exists in the accounting records.																
Bureau Code	SOURCE*REF	PROJ	Task Code	Fund	ORG CODE 1 (XX)	ORG CODE 2 (XX)	ORG CODE 3 (XXXX)	ORG CODE 4 (XX)	ORG CODE 5 (XX)	ORG CODE 6 (XX)	ORG CODE 7 (XX)	OBJ 1	OBJ 2	AMOUNT	FCFY	VENDOR NUMBER (or name if number unknown)
55	Award	3500477	000	47	20	03	00	00	00	00	00	11	52	500.00	2008	8982
55	SES Bonus	3500477	000	47	20	03	00	00	00	00	00	11	53	2,000.00	2008	8982